



**METRO**

600 NE Grand Ave.  
Portland, OR 97232-2736

**MEETING SUMMARY**  
**RATE REVIEW COMMITTEE**  
Metro Regional Center – Room 270  
March 15, 2007

**Present:**

Members

Metro

Guests

Michelle Poyourow  
Matt Korot  
Ray Phelps  
Mike Miller  
Mike Leichner

Councilor Rod Park, Chair  
Mike Hogle, Director, Solid Waste & Recycling  
Doug Anderson, Solid Waste & Recycling  
Councilor Kathryn Harrington  
Maria Roberts, Solid Waste & Recycling  
Joel Sherman, Solid Waste & Recycling  
Gina Cubbon, Administrative Secretary, SW&R

Easton Cross, Allied Waste  
Dean Kampfer, Waste Mgmt.

**Members Absent:**

Paul Matthews

**I. Call to Order (5 min)..... Rod Park**

Councilor Rod Park welcomed the members and guests. He asked for any changes to the summary of the February 27 meeting. Ray Phelps of Allied Waste / WRI complained that his self-description in that meeting (“I’m a butthead.”) was not included, as he felt it was important to show on the record. No other challenges to the minutes were made, and they were approved unanimously.

**II. Introduction to FY 2007-08 Data and Assumptions (30 min.)..... Douglas Anderson**

Doug Anderson presented several handouts (attached). The first introduced a draft rate of \$71.14, up by \$1.28 over the current rate. Explaining the second handout, Mr. Anderson said that “ECU” as used on that sheet refers to “Environmental Cleanup Material,” such as petroleum-contaminated soil. ECU has a significantly discounted Regional System Fee on it, and the amount of material fluctuates dramatically year to year. In many cases, testing the soil is more expensive than simply disposing of it. The second handout, he continued, assumes a tonnage downturn at Metro stations once Columbia Environmental is up and running. If there’s a change in their opening date, the forecast numbers would be off slightly, and the rate readjusted prior to adoption. The change from today’s draft should be minimal.

Moving on to the larger tables (attached), Mr. Anderson pointed out that Table 1 is a summary of the proposed budget. Table 2 shows the revenue requirements from rates; Table 3 –factors for allocating general and administrative costs; and Table 4 shows the costs associated with those allocations. The totals in Table 4, he continued, match the allocations under Revenue Requirements in Table 1.

The members asked a few questions about how calculations were done, and where funding for capital costs resides. Mr. Anderson answered each question in detail and to the members’ satisfaction.

**III. FY 2007-08 Rates (45 min.).....Rod Park/all**

Councilor Park then asked for any outstanding policy questions that should be addressed by this group or a larger group. The subject of self-haul raised its head, and the group conversed about this and other non-Rate Review subjects. Mr. Hogle told the attendees that the Department will be looking at self-haul issues at the end of the year, such as who can best fill in any service gaps.

Councilor Park asked if the members were satisfied with the proposed rates, as presented by Mr. Anderson (with some possible minor adjustments when the final forecasts are in). The City of Gresham's Matt Korot moved to accept the proposed rate, with any minimal adjustment necessary. Mike Miller of Gresham Sanitary Service seconded the motion, which was agreed to unanimously by the membership.

Councilor Harrington queried the fourth bullet under Agenda Item II. Mr. Anderson said it was meant to spur an informal discussion of things that might affect the rate in the next three years. The bonds will be retired by mid 2009, for instance, which may drop the rate by \$2.85. At the same time, however, a new transport contract will be procured, which would likely cause a jump of up to \$4.00. Future transfer stations may also affect the rate, Councilor Park added. The Rate Review Committee often discusses policy issues and how they influence the rate.

**IV. Other Business and Adjourn ..... Rod Park**

Councilor Park announced that no additional meeting would be needed, although a larger group will be assembled at a later date to discuss some of the upcoming issues, such as self-haul.

He adjourned the meeting at 7:20 p.m.

gbc

Attachments

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Queue

**Calculation of the Metro Tip & Transaction Fees  
and Comparison with Current Rates**

<b>Transaction Fees</b>	<u>Current</u>	<u>FY07/08*</u>	<u>Change</u>
Staffed Scales	<b>\$8.50</b>	<b>\$8.51</b>	\$0.01
Automated Scales	<b>3.00</b>	<b>2.44</b>	<b>(0.56)</b>

**Metro Tip Fee**

Regional System Fee	\$13.57	\$14.08	\$0.51
Tonnage Charge	46.20	47.09	0.89
Metro Excise Tax	8.35	8.23	<b>(0.12)</b>
DEQ Fees	1.24	1.24	0.00
Host Fee	0.50	0.50	0.00
<b>Total</b>	<b>\$69.86</b>	<b>\$71.14</b>	<b>\$1.28</b>

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\* The numbers in this column show FY 2007-08 rates if the

Metro Council adopts the unit costs shown in the table at left.

## Tonnage Trends and Forecast Performance

July through January	Mixed Waste			
<u>Period</u>	<u>Metro</u>	<u>Non-Metro</u>	<u>Region</u>	<u>ECU</u>
<b>Last Year' Tonnage</b>	<b>340,166</b>	<b>438,784</b>	<b>778,950</b>	<b>211,280</b>
<b>This Year's Tonnage</b>	<b>357,177</b>	<b>460,599</b>	<b>817,776</b>	<b>127,570</b>
<i>Change (tons)</i>	17,011	21,815	38,826	-83,710
<i>Change (percent)</i>	5.0%	5.0%	5.0%	-39.6%
<b>This Year's Forecast</b>	<b>352,599</b>	<b>456,180</b>	<b>808,779</b>	<b>146,537</b>
<b>This Year's Tonnage</b>	<b>357,177</b>	<b>460,599</b>	<b>817,776</b>	<b>127,570</b>
<i>Change (tons)</i>	4,578	4,419	8,997	-18,967
<i>Change (percent)</i>	1.3%	1.0%	1.1%	-12.9%
<b>This Year's Tonnage</b>	<b>357,177</b>	<b>460,599</b>	<b>817,776</b>	<b>127,570</b>
<b>Next-Year's Forecast*</b>	<b>337,432</b>	<b>487,246</b>	<b>824,678</b>	<b>210,235</b>
<i>Change (tons)</i>	-19,744	26,647	6,902	82,665
<i>Change (percent)</i>	-5.5%	5.8%	0.8%	64.8%

\* The shift from Metro is due primarily to assumptions about Columbia Environmental.

The reduction in regional growth is driven by assumptions about diversion due to recovery at Columbia Environmental and Metro's Enhanced Dry Waste Recovery Program. If neither of these events occur, the tonnage forecast would be up about 41,500 tons (5.1%) over all.

**Table 3**  
**DRAFT Solid Waste & Recycling Department Rate Model DRAFT**  
**Allocation Factors for Intra- and Inter-Departmental General & Administration Costs**  
**FY 2007-08 Proposed Budget**  
**Date: March 15, 2007**

General & Administrative	Programs										Disposal Operations						Grand Total
	Solid Waste Reduction	Hazardous Waste Reduction	Latex Paint Recovery	WR Education & Outreach	Private Facility Regulation	Illegal Dumping	Landfill Stewardship	Facility & Asset Mgmt.	Not Program Specific	Subtotal	Staffed Scales	Automated Scales	Major Contracts	Pass-Throughs	M'gmt & Oversight	Subtotal	
Intra-Departmental																	
Debt Service	-	3.6%	-	-	-	-	-	-	-	3.6%	65.6%	3.0%	27.9%	-	-	96.4%	100%
Office of the Director	8.7%	8.4%	3.2%	3.7%	1.9%	1.2%	2.8%	1.4%	-	31.3%	2.7%	0.0%	60.4%	3.9%	1.6%	68.7%	100%
Support Services	10.4%	32.0%	4.6%	13.3%	7.3%	1.3%	7.5%	4.3%	-	80.6%	14.8%	0.3%	-	-	4.3%	19.4%	100%
Finance & Budget	7.6%	12.5%	4.1%	6.7%	2.9%	0.6%	3.8%	2.6%	1.3%	42.1%	22.3%	0.9%	31.8%	-	2.9%	57.9%	100%
Community Rel'ns	23.2%	15.9%	13.8%	15.1%	1.1%	0.5%	13.7%	4.6%	-	87.8%	6.2%	-	-	-	6.0%	12.2%	100%
Safety	-	41.8%	8.2%	-	-	-	33.3%	-	-	83.3%	16.7%	-	-	-	-	16.7%	100%
Inter-Departmental																	
COO, Auditor	15.3%	25.0%	8.3%	13.4%	5.7%	1.3%	10.2%	5.2%	-	84.2%	9.7%	0.1%	-	-	5.9%	15.8%	100%
Accounting	7.6%	12.5%	4.1%	6.7%	2.9%	0.6%	5.1%	2.6%	-	42.1%	22.3%	0.9%	31.8%	-	2.9%	57.9%	100%
CFO, Fin.Planning	15.3%	25.0%	8.3%	13.4%	5.7%	1.3%	10.2%	5.2%	-	84.2%	9.7%	0.1%	-	-	5.9%	15.8%	100%
Office Services	23.0%	6.5%	0.6%	29.4%	16.1%	3.0%	4.8%	9.5%	-	92.9%	-	-	-	-	7.1%	7.1%	100%
Building Services	23.0%	6.5%	0.6%	29.4%	16.1%	3.0%	4.8%	9.5%	-	92.9%	-	-	-	-	7.1%	7.1%	100%
Contract Services	29.6%	13.5%	5.5%	13.1%	-	1.9%	12.1%	16.9%	-	92.6%	-	-	-	-	7.4%	7.4%	100%
Information Technology	16.7%	8.2%	3.9%	21.3%	11.6%	2.2%	6.9%	6.9%	-	77.6%	13.8%	3.4%	-	-	5.2%	22.4%	100%
Human Resources	10.2%	30.5%	4.7%	12.2%	8.6%	1.8%	7.9%	5.5%	-	81.5%	12.4%	0.2%	-	-	5.8%	18.5%	100%
Metro Attorney	22.9%	5.2%	0.7%	21.9%	20.2%	3.7%	4.5%	11.9%	-	91.0%	-	-	-	-	9.0%	9.0%	100%
Creative Services	23.2%	15.9%	13.8%	15.1%	1.1%	0.5%	-	4.6%	13.7%	87.8%	6.2%	-	-	-	6.0%	12.2%	100%
Insurance	8.9%	31.1%	6.1%	13.1%	7.8%	1.5%	7.5%	4.6%	-	80.7%	14.4%	0.3%	-	-	4.6%	19.3%	100%
Planning, data, etc.	19.9%	9.7%	3.2%	19.0%	17.5%	3.2%	6.5%	10.4%	-	89.6%	2.6%	-	-	-	7.8%	10.4%	100%

**NOTE OF EXPLANATION**

The figures in this table are used to distribute general and administrative costs among operating units (programs and disposal operations). For example, 8.7% of the cost of the Office of the Director is allocated to the Solid Waste Reduction program; 8.4% to the Hazardous Waste Reduction program; and so forth.

**Table 2**  
**DRAFT Solid Waste & Recycling Department Rate Model DRAFT**  
**Summary of the FY 2007-08 Budget, Showing Revenue Requirements from Rates**  
**FY 2007-08 Proposed Budget**  
**Date: March 15, 2007**

Line	Center		Uses-of-Funds				Sources-of-Funds				Requirements from Rates
	Category	Program or Activity	Costs	Adjustments*	Capital	Total	Program Rev**	Allocated Rev.***	Reserves	Total	(uses - sources)
1	<i>Programs &amp; Services</i>	Solid Waste Reduction	\$3,363,283	\$600,000		\$3,963,283	\$50,000	\$158,576		\$208,576	\$3,754,707
2		Hazardous Waste Reduction	3,586,976	261,070	60,000	3,908,046	\$107,000	\$156,366	\$60,000	\$323,366	3,584,680
3		Latex Paint Recovery	1,440,366			1,440,366	\$1,041,300	\$57,631		\$1,098,931	341,435
4		WR Education & Outreach	1,968,592	(261,070)		1,707,522		\$68,320		\$68,320	1,639,202
5		Private Facility Regulation	755,492	104,858		860,350	\$15,000	\$34,424		\$49,424	810,926
6		Illegal Dumping	534,925			534,925		\$21,403		\$21,403	513,522
7		Landfill Stewardship	1,300,563		550,000	1,850,563	\$69,300	\$74,044	\$768,700	\$912,044	938,519
8		Facility & Asset Mgmt.	660,351			660,351		\$26,422		\$26,422	633,929
		Not Program-Specific		1,602,756		1,602,756			\$347,939	\$347,939	1,254,817
9		<i>Subtotal</i>	\$13,610,548	\$2,307,614	\$610,000	\$16,528,162	\$1,282,600	\$597,186	\$1,176,639	\$3,056,425	\$13,471,738
10	<i>Disposal Operations</i>	Staffed Scales	\$1,099,815			\$1,099,815		\$44,005		\$44,005	\$1,055,809
11		Automated Scales	204,427			204,427		\$8,179		8,179	\$196,248
12		Major Contracts	27,592,763			27,592,763	792,353	1,104,024		1,896,377	\$25,696,386
13		Pass-Throughs	1,783,157			1,783,157	1,131,446			1,131,446	\$651,711
14		M'gmt & Oversight	753,115		1,997,900	2,751,015		110,072	1,987,900	2,097,972	\$653,043
15		<i>Subtotal</i>	\$31,433,277	\$0	\$1,997,900	\$33,431,177	\$1,923,799	\$1,266,280	\$1,987,900	\$5,177,979	\$28,253,197
16		<b>Subtotal - Programs, Services, Disposal</b>	<b>\$45,043,825</b>	<b>\$2,307,614</b>	<b>\$2,607,900</b>	<b>\$49,959,339</b>	<b>\$3,206,399</b>	<b>\$1,863,466</b>	<b>\$3,164,539</b>	<b>\$8,234,404</b>	<b>\$41,724,935</b>
17	<i>G&amp;A - Intra-departmental</i>	Debt Service	\$2,348,481	(1,391,756)		\$956,725			\$239,181	\$239,181	\$717,543
18		Office of the Director	387,051			\$387,051				0	387,051
19		Support Services	678,716	137,417		\$816,133				0	816,133
20		Finance & Budget	1,620,227	(842,275)		\$777,952				0	777,952
21		Community Rel'ns	434,426	(211,000)		\$223,426	42,395			42,395	181,031
22		Safety	220,201			\$220,201				0	220,201
23		<i>Subtotal</i>	\$5,689,102	(2,307,614)		\$3,381,487	\$42,395	\$0	\$239,181	\$281,576	\$3,099,911
24	<i>G&amp;A - Inter-departmental</i>	COO, Auditor	\$334,934			\$334,934					\$334,934
25		Accounting	\$440,907			\$440,907					440,907
26		CFO, Fin.Planning	\$375,069			\$375,069					375,069
27		Office Services	\$56,035			\$56,035					56,035
28		Building Services	\$598,008			\$598,008					598,008
29		Contract Services	\$147,707			\$147,707					147,707
30		Information Technology	\$789,341			\$789,341					789,341
31		Human Resources	\$242,270			\$242,270					242,270
32		Metro Attorney	\$463,416			\$463,416					463,416
33		Creative Services	\$299,600			\$299,600					299,600
34		Insurance	\$218,666			\$218,666					218,666
35		Planning, data, etc.	\$378,393			\$378,393					378,393
		<i>Subtotal</i>	\$4,344,346	\$0		\$4,344,346	\$0	\$0	\$0	\$0	\$4,344,346
		<b>Subtotal - Debt Service, General &amp; Admin</b>	<b>\$10,033,447</b>	<b>(2,307,614)</b>		<b>\$7,725,833</b>	<b>\$42,395</b>	<b>\$0</b>	<b>\$239,181</b>	<b>\$281,576</b>	<b>\$7,444,257</b>
		<b>Total Department</b>	<b>\$55,077,272</b>	<b>\$0</b>		<b>\$57,685,172</b>	<b>\$3,248,794</b>	<b>\$1,863,466</b>	<b>\$3,403,720</b>	<b>\$8,515,980</b>	<b>\$49,169,192</b>

**Table 2**  
**DRAFT Solid Waste & Recycling Department Rate Model DRAFT**  
**Summary of the FY 2007-08 Budget, Showing Revenue Requirements from Rates**  
**FY 2007-08 Proposed Budget**

**Page 2**  
**Footnotes**

**Footnotes**

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- \* These adjustments represent costs that are managed within one program, but expended within another. For example, the Hazardous Waste education functions are budgeted and managed within the Waste Reduction Education & Outreach program, but delivered as part of the Hazardous Waste Reduction program mission. Accordingly, these costs are deducted from the former program, and added to the latter.
- \*\* The figures in this column represent direct program revenue such as latex paint sales and license application fees. Revenue from transaction fees, the Metro tip fee and the Regional System Fee are ***not included*** here.
- \*\*\* The figures in this column represent passive income such as interest earnings, and fines and forfeitures. Such revenues are not program-specific and are therefore allocated. The allocations are based on each program's share of

**Table 1**  
**DRAFT Solid Waste & Recycling Department Rate Model DRAFT**  
**Calculation of Rates Based on 50% Loading of General & Administrative Costs**  
**FY 2007-08 Proposed Budget**  
**Date: March 15, 2007**

Line	Center	Revenue Requirements			Assignment of Requirements to Fee Categories				Total Rate Revenue
		Requirements by Cost Center	Cost Loadings (Allocations)	Total (rate requirements)	Transaction Fees		Tonnage Charge	Regional System Fee	
					Staffed Scales	Automated			
1	Solid Waste Reduction	\$3,754,707	\$983,206	\$4,737,913				\$4,737,913	\$4,737,913
2	Hazardous Waste Reduction	3,584,680	1,147,721	4,732,401				\$4,732,401	\$4,732,401
3	Latex Paint Recovery	341,435	325,917	667,352				\$667,352	\$667,352
4	WR Education & Outreach	1,639,202	982,521	2,621,723				\$2,621,723	\$2,621,723
5	Private Facility Regulation	810,926	541,873	1,352,799				\$1,352,799	\$1,352,799
6	Illegal Dumping	513,522	111,134	624,656				\$624,656	\$624,656
7	Landfill Stewardship	938,519	479,474	1,417,993				\$1,417,993	\$1,417,993
8	Facility & Asset Mgmt.	633,929	390,788	1,024,718				\$1,024,718	\$1,024,718
9	Not Program-Specific	1,254,817	50,820	1,305,637				\$1,305,637	\$1,305,637
	<b>Subtotal</b>	<b>\$13,471,738</b>	<b>\$5,013,454</b>	<b>\$18,485,191</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,485,191</b>	<b>\$18,485,191</b>
10	Staffed Scales	\$1,055,809	\$594,468	\$1,650,277	\$1,650,277				\$1,650,277
11	Automated Scales	196,248	31,879	228,127		\$228,127			\$228,127
12	Major Contracts	25,696,386	410,648	26,107,034			\$26,107,034		\$26,107,034
13	Pass-Throughs	651,711	7,551	659,262			\$659,262		\$659,262
14	M'gmt & Oversight	653,043	170,856	823,899	\$701,850	\$45,996	\$76,052		\$823,899
	<b>Subtotal</b>	<b>\$28,253,197</b>	<b>\$1,215,402</b>	<b>\$29,468,599</b>	<b>\$2,352,128</b>	<b>\$274,123</b>	<b>\$26,842,348</b>	<b>\$0</b>	<b>\$29,468,599</b>
15	Debt Service	\$717,543	(\$371,580)	\$345,964				\$345,964	\$345,964
16	Office of the Director	387,051	(254,143)	132,908				\$132,908	\$132,908
17	Support Services	816,133	(737,152)	78,981				\$78,981	\$78,981
18	Finance & Budget	777,952	(552,818)	225,134				\$225,134	\$225,134
19	Community Rel'ns	181,031	(169,993)	11,038				\$11,038	\$11,038
20	Safety	220,201	(201,851)	18,350				\$18,350	\$18,350
	<b>Subtotal</b>	<b>\$3,099,911</b>	<b>(\$2,287,536)</b>	<b>\$812,375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$812,375</b>	<b>\$812,375</b>
21	COO, Auditor	\$334,934	(\$308,546)	\$26,388				\$26,388	\$26,388
22	Accounting	440,907	(313,311)	127,595				\$127,595	\$127,595
23	CFO, Fin.Planning	375,069	(345,519)	29,550				\$29,550	\$29,550
24	Office Services	56,035	(54,034)	2,001				\$2,001	\$2,001
25	Building Services	598,008	(576,650)	21,357				\$21,357	\$21,357
26	Contract Services	147,707	(142,242)	5,465				\$5,465	\$5,465
27	Information Technology	789,341	(700,880)	88,461				\$88,461	\$88,461
28	Human Resources	242,270	(219,859)	22,411				\$22,411	\$22,411
29	Metro Attorney	463,416	(442,664)	20,752				\$20,752	\$20,752
30	Creative Services	299,600	(281,331)	18,268				\$18,268	\$18,268
31	Insurance	218,666	(197,548)	21,118				\$21,118	\$21,118
32	Planning, data, etc.	378,393	(358,735)	19,658				\$19,658	\$19,658
	<b>Subtotal</b>	<b>\$4,344,346</b>	<b>(\$3,941,319)</b>	<b>\$403,027</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$403,027</b>	<b>\$403,027</b>
	<b>Total</b>	<b>\$49,169,192</b>	<b>\$0</b>	<b>\$49,169,192</b>	<b>\$2,352,128</b>	<b>\$274,123</b>	<b>\$26,842,348</b>	<b>\$19,700,593</b>	<b>\$49,169,192</b>

**Calculation of the Metro Tip & Transaction Fees and Comparison with Current Rates**

Transaction Fees	Current	FY07/08*	Change
Staffed Scales	\$8.50	\$8.51	\$0.01
Automated Scales	3.00	2.44	(0.56)
<b>Metro Tip Fee</b>			
Regional System Fee	\$13.57	\$14.08	\$0.51
Tonnage Charge	46.20	47.09	0.89
Metro Excise Tax	8.35	8.23	(0.12)
DEQ Fees	1.24	1.24	0.00
Host Fee	0.50	0.50	0.00
<b>Total</b>	<b>\$69.86</b>	<b>\$71.14</b>	<b>\$1.28</b>

\* The numbers in this column show FY 2007-08 rates if the Metro Council adopts the unit costs shown in the table at left.

**Calculation of Unit Costs**

<b>Requirements:</b>	<b>\$2,352,128</b>	<b>\$274,123</b>	<b>\$26,842,348</b>	<b>\$19,700,593</b>
<b>Divided by:</b>	<b>276,442</b>	<b>112,375</b>	<b>570,065</b>	<b>1,399,344</b>
	transactions	transactions	Metro tons	regional tons
<b>= Unit Costs:</b>	<b>\$8.51</b>	<b>\$2.44</b>	<b>\$47.09</b>	<b>\$14.08</b>
	(per transaction)	(per transaction)	(per ton)	(per ton)



**Table 4**  
**DRAFT Solid Waste & Recycling Department Rate Model DRAFT**  
**Allocated General & Administrative Costs**  
**FY 2007-08 Proposed Budget**  
**Date: March 15, 2007**

Center	Programs										Disposal Operations						Grand Total
	Solid Waste Reduction	Hazardous Waste Reduction	Latex Paint Recovery	WR Education & Outreach	Private Facility Regulation	Illegal Dumping	Landfill Stewardship	Facility & Asset Mgmt.	Not Program Specific	Subtotal	Staffed Scales	Automated Scales	Major Contracts	Pass-Throughs	M'gmt & Oversight	Subtotal	
<b>Intra-Departmental</b>																	
Debt Service		\$25,616								\$25,616	\$235,279	\$10,695	\$99,990			\$345,964	\$371,580
Office of the Director	33,564	32,588	12,198	14,461	7,286	4,530	11,014	5,592		121,234	5,250	79	116,839	7,551	3,189	132,908	254,143
Support Services	84,860	261,075	37,296	108,203	59,235	10,970	61,429	35,102		658,172	60,332	1,097			17,551	78,981	737,152
Finance & Budget	59,491	97,099	32,092	52,021	22,238	5,001	29,717	20,118	9,906	327,684	86,591	3,363	123,708		11,472	225,134	552,818
Community Rel'ns	41,991	28,814	25,062	27,268	1,963	864	24,722	8,269		158,954	5,636				5,403	11,038	169,993
Safety		92,065	18,035				73,400			183,501	18,350					18,350	201,851
<b>Subtotal</b>	<b>\$219,906</b>	<b>\$537,259</b>	<b>\$124,684</b>	<b>\$201,953</b>	<b>\$90,723</b>	<b>\$21,365</b>	<b>\$200,283</b>	<b>\$69,082</b>	<b>\$9,906</b>	<b>\$1,475,161</b>	<b>\$411,438</b>	<b>\$15,235</b>	<b>\$340,536</b>	<b>\$7,551</b>	<b>\$37,615</b>	<b>\$812,375</b>	<b>\$2,287,536</b>
<b>Inter-Departmental</b>																	
COO, Auditor	\$51,226	\$83,609	\$27,633	\$44,794	\$19,148	\$4,307	\$34,118	\$17,323		\$282,158	\$16,264	\$246			\$9,878	\$26,388	\$308,546
Accounting	33,717	55,031	18,188	29,483	12,603	2,835	22,456	11,402		185,716	49,075	1,906	70,112		6,502	127,595	313,311
CFO, Fin.Planning	57,364	93,628	30,944	50,161	21,443	4,823	38,206	19,399		315,968	18,213	276			11,062	29,550	345,519
Office Services	12,901	3,669	334	16,450	9,006	1,668	2,668	5,337		52,033					2,001	2,001	54,034
Building Services	137,684	39,155	3,560	175,558	96,108	17,798	28,477	56,953		555,293					21,357	21,357	576,650
Contract Services	43,719	19,986	8,119	19,361		2,810	17,800	24,982		136,777					5,465	5,465	142,242
Information Technology	131,602	64,644	30,621	167,803	91,863	17,012	54,437	54,437		612,420	54,437	13,609			20,414	88,461	700,880
Human Resources	24,722	73,999	11,294	29,623	20,874	4,337	19,215	13,384		197,448	15,072	290			7,050	22,411	219,859
Metro Attorney	106,066	24,211	3,459	101,408	93,384	17,293	20,752	55,339		421,912					20,752	20,752	442,664
Creative Services	69,494	47,687	41,477	45,128	3,249	1,430		13,685	40,914	263,063	9,327				8,941	18,268	281,331
Insurance	19,448	67,984	13,318	28,750	17,123	3,171	16,489	10,147		176,430	15,728	317			5,073	21,118	197,548
Planning, data, etc.	75,358	36,860	12,287	72,048	66,347	12,287	24,573	39,317		339,076	4,915				14,744	19,658	358,735
<b>Subtotal</b>	<b>\$763,299</b>	<b>\$610,463</b>	<b>\$201,233</b>	<b>\$780,568</b>	<b>\$451,150</b>	<b>\$89,769</b>	<b>\$279,191</b>	<b>\$321,706</b>	<b>\$40,914</b>	<b>\$3,538,293</b>	<b>\$183,030</b>	<b>\$16,644</b>	<b>\$70,112</b>	<b>\$0</b>	<b>\$133,241</b>	<b>\$403,027</b>	<b>\$3,941,319</b>
<b>Total</b>	<b>\$983,206</b>	<b>\$1,147,721</b>	<b>\$325,917</b>	<b>\$982,521</b>	<b>\$541,873</b>	<b>\$111,134</b>	<b>\$479,474</b>	<b>\$390,788</b>	<b>\$50,820</b>	<b>\$5,013,454</b>	<b>\$594,468</b>	<b>\$31,879</b>	<b>\$410,648</b>	<b>\$7,551</b>	<b>\$170,856</b>	<b>\$1,215,402</b>	<b>\$6,228,855</b>